

2008 Schedule O Instructions

Supplemental Information to Form 990

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Schedule

Schedule O (Form 990) is used by an organization that files Form 990 to provide the IRS with narrative information required for responses to specific questions on Form 990, or to explain the organization's operations or responses to various questions. It allows organizations to supplement information reported on Form 990.

Who Must File

- Any organization that files Form 990, to provide the required narrative responses for specific questions on Form 990.
- Any organization that is required to file Schedule G (Form 990 or 990-EZ), Schedule K (Form 990), Schedule L (Form 990 or 990-EZ), or Schedule R (Form 990), to provide the required narrative responses to specific questions on these schedules.
- Any organization that wants to supplement information provided to questions on Form 990 or to explain its operations or responses to questions on Form 990.
- If an organization is not required to file Form 990, it is not required to file Schedule O.

Specific Instructions

Use as many continuation sheets of Schedule O (page 2 of Schedule O) as needed.

Complete the required information on the appropriate line of Form 990 prior to using Schedule O.

Identify clearly the specific Part and line(s) of Form 990 or Form 990 Schedule that each response supports.

Follow the Part, Schedule, and line sequence of Form 990.

Late returns. If the return is not filed by the due date (including any extension granted), use Schedule O to provide a statement giving the reasons for not filing on time.

Page 1, Item B, Amended Return. If the organization checked the Amended Return box in Item B, in the Heading on page 1 of Form 990, use Schedule O to list each Part or Schedule, and line item, of the Form 990 that was amended.

Page 1, Item H, Group Return. If the organization answered "Yes" to Form 990, Item H(a) but "No" to Item H(b), in the Heading on page 1, it should use a separate attachment to list the name, address, and **EIN** of each affiliated organization included in the **group return**. **DO NOT USE** Schedule O. See *General Instructions for Group Returns* on Form 990.

Parts III, V, VI, VII, and XI. Use Schedule O to provide narrative information required for the following questions on Form 990:

- Part III, Statement of Program Service Accomplishments (Page 2 of Form 990)
 - “Yes” response to line 2.
 - “Yes” response to line 3.
 - Other program services in line 4d.
- Part V, Statements Regarding Other IRS Filings and Tax Compliance (Page 5 of Form 990)
 - “No” response to line 3b
- Part VI, Governance, Management, and Disclosure (Page 6 of Form 990)
 - Section A:
 - Material differences in voting rights in line 1a.
 - Description of reasonable efforts undertaken in regard to line 2.
 - “Yes” responses to lines 2-7.
 - “No” responses to lines 8 or 9b.
 - Description of process for review, if any, in line 10.
 - “Yes” response to line 11.
 - Section B:
 - “Yes” response to line 12c.
 - Description of process for determining compensation in lines 15a and 15b.
 - Section C:
 - Description for making documents public in lines 18 and 19.
- Part VII, Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors (Page 7 of Form 990)
 - Section A:
 - Estimate of average hours per week (if any) devoted to related organizations.
- Part XI, Financial Statements and Reporting (Page 11 of Form 990)
 - Change in accounting method, or description of other accounting method used, in line 1.
 - Change in committee oversight review from prior year in line 2c.
 - “No” response to line 3b.

Schedule G (Form 990 or 990-EZ). If applicable, use Schedule O to describe payments of fundraising expenses or reimbursements, as required in Part I, line 2b, column (v).

Schedule K (Form 990). If applicable, use Schedule O to describe the organization’s use of alternative 12-month reporting periods with respect to bond issues reported on Schedule K (Form 990).

Schedule L (Form 990 or 990-EZ). Use Schedule O if additional space is needed to report information required by Schedule L.

Schedule R (Form 990). If applicable, use Schedule O to provide the group exemption relationships described in Schedule R (Form 990), Related Organizations and Unrelated Partnerships.

Other. Use Schedule O to provide narrative explanations and descriptions to other specific questions. The narrative provided should refer and relate to a particular item and response in the form.